

**REMARKS**

Claims 31, 32, 35-39, 42-44, 46-49 and 53-59 currently appear in this application. The Advisory Action of May 18, 2006, has been carefully studied. These claims define novel and unobvious subject matter under Sections 102 and 103 of 35 U.S.C., and therefore should be allowed. Applicant respectfully requests favorable reconsideration, entry of the present amendment, and formal allowance of the claims.

Entry and consideration of the present amendment is respectfully requested. It is respectfully submitted that the proposed amended claims require no further consideration, because amended claim 39 and its dependent claims are all directed to a process for producing a tablet according to claim 31. The definition of the additives in amended claim 39, "crystalline cellulose, low substituted hydroxypropylcellulose or mixture thereof" is the same as that recited in claim 31, which claim has not been rejected. The recitation that the composition contains at least 10% of the weight of the phosphate-binding polymer is also the same as that recited in claim 31.

Claim 39 has been amended to recite "crystalline" rather than "microcrystalline" cellulose. Claim 45 has been cancelled.

Appln. No. 09/807,190  
Amd. dated July 10, 2006  
Reply to Office Action of May 18, 2006

In view of the above, it is respectfully submitted  
that the claims are now in condition for allowance, and  
favorable action thereon is earnestly solicited.

Respectfully submitted,

BROWDY AND NEIMARK, P.L.L.C.  
Attorneys for Applicant

By: 

Anne M. Kornbau  
Registration No. 25,884

AMK:srd  
Telephone No.: (202) 628-5197  
Facsimile No.: (202) 737-3528  
G:\BN\Y\YUAS\Matsuda 13\PTO\2006-07-10 AMD.doc